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1986 Code section number	1939 Code section number
7653(d)	
7654	2483
7655	
7701(a)(1)	1426(f), 1532(i), 1607(k), 1805, 1931(b), 2733(i), 3228(a), 3238(a), 3507(a), 3797(a)(1)
7701(a)(2)	3797(a)(2)
7701(a)(3)	3797(a)(3)
7701(a)(4)	3797(a)(4)
7701(a)(5)	3797(a)(5)
7701(a)(6)	3797(a)(6)
7701(a)(7)	3797(a)(7)
7701(a)(8)	3797(a)(8)
7701(a)(9)	3797(a)(9)
7701(a)(10)	3797(a)(10)
7701(a)(11)	3797(a)(11)
7701(a)(12)	
7701(a)(13)	3797(a)(12)
7701(a)(14)	3797(a)(14)
7701(a)(15)	3797(a)(15)
7701(a)(16)	3797(a)(16)
7701(a)(17)	3797(a)(17)
7701(a)(18)	3797(a)(18)
7701(a)(19)	3797(a)(19)
7701(a)(20)	3797(a)(20)
7701(a)(21)	
7701(a)(22)	
7701(a)(23)	48(a)
7701(a)(24)	48(b)
7701(a)(25)	48(c)
7701(a)(26)	48(d)
7701(a)(27)	
7701(a)(28)	
7701(b)	3797(b)
7701(c)(1)	3797(c)
7701(c)(2)	
7801(a)	Reorg. Plan No. 26 of 1950
7801(b)	3930(a), 3931
7801(c)	3932
7802	3900
7803(a)	3920, 3921, 4000, 4041(a)
7803(b)(1)	4040
7803(b)(2)	3901(b)
7803(c)	3360(b)(2)(B), 3943, 3992, 4010
7803(d)	3975, 3976, 3977, 3978
7804(a)	616 R.A. 1951
7804(b)	3, P.L. 567 (82d Cong.)
7805(a)	62, 3791(a)
7805(b)	3791(b)
7805(c)	3901(a)(2)
7806(a)	2
7806(b)	Ch. 1, Sec. 6, P.L. 1
7807(a)	
7807(b)	
7808	3970
7809(a)	2480, 3971(a)
7809(b)	3971(b)
7809(b)(1)	3971(b)(1)
7809(b)(2)	3971(b)(2)
7809(b)(3)	3971(b)(3)
7851(a)	See 26 U.S.C. 3, 4
7851(b)	See 26 U.S.C. 4(b)
7851(c)	See 26 U.S.C. 4(c)
7851(d)	See 26 U.S.C. 4(d)
7852(a)	3803
7852(b)	See 26 U.S.C. 4(a), 5, 7
7852(c)	
7852(d)	108 R.A. 1941; 109 R.A. 1942; 136 R.A. 1943; 214 R.A. 1950; 615 R.A. 1951; See 22(b)(7)
8001	5000
8002	5001
8003	5002
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8005	5004
8021	5010
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An Act to revise the internal revenue laws of the United States

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That

(a) Citation

(1) The provisions of this Act set forth under the heading “Internal Revenue Title” may be cited as the “Internal Revenue Code of 1986 [formerly I.R.C. 1954]”.

(2) The Internal Revenue Code enacted on February 10, 1939, as amended, may be cited as the “Internal Revenue Code of 1939”.

(b) Publication

This Act shall be published as volume 68A of the United States Statutes at Large, with a comprehensive table of contents and an appendix; but without an index or marginal references. The date of enactment, bill number, public law number, and chapter number, shall be printed as a headnote.

(c) Cross reference

For saving provisions, effective date provisions, and other related provisions, see chapter 80 (sec. 7801 and following) of the Internal Revenue Code of 1986.

(d) Enactment of Internal Revenue Title into law

The Internal Revenue Title referred to in subsection (a)(1) is as follows: * * *.

(Aug. 16, 1954, ch. 736, 68A Stat. 3; Pub. L. 99-514, § 2, Oct. 22, 1986, 100 Stat. 2095.)

AMENDMENTS

1986—Subsecs. (a)(1), (c). Pub. L. 99-514 substituted “Internal Revenue Code of 1986” for “Internal Revenue Code of 1954”.

REDESIGNATION OF INTERNAL REVENUE CODE OF 1954; REFERENCES

Pub. L. 99-514, § 2, Oct. 22, 1986, 100 Stat. 2095, provided that:

“(a) REDESIGNATION OF 1954 CODE.—The Internal Revenue Title enacted August 16, 1954, as heretofore, hereby, or hereafter amended, may be cited as the ‘Internal Revenue Code of 1986’.

“(b) REFERENCES IN LAWS, ETC.—Except when inappropriate, any reference in any law, Executive order, or other document—

“(1) to the Internal Revenue Code of 1954 shall include a reference to the Internal Revenue Code of 1986, and

“(2) to the Internal Revenue Code of 1986 shall include a reference to the provisions of law formerly known as the Internal Revenue Code of 1954.”

INTERNAL REVENUE TITLE

Subtitle

- A. Income taxes.
- B. Estate and gift taxes.
- C. Employment taxes.
- D. Miscellaneous excise taxes.
- E. Alcohol, tobacco, and certain other excise taxes.
- F. Procedure and administration.
- G. The Joint Committee on Taxation.
- H. Financing of Presidential election campaigns.
- I. Trust Fund Code.
- J. Coal industry health benefits.¹
- K. Group health plan requirements.

AMENDMENTS

1997—Pub. L. 105-34, title XV, § 1531(b)(3), Aug. 5, 1997, 111 Stat. 1085, added subtitle K heading “Group health plan requirements” and struck out former subtitle K heading “Group health plan portability, access, and renewability requirements”.

1996—Pub. L. 104-191, title IV, § 401(b), Aug. 21, 1996, 110 Stat. 2082, added subtitle K heading “Group health plan portability, access, and renewability requirements”.

1982—Pub. L. 97-248, title III, §§ 307(b)(2), 308(a), Sept. 3, 1982, 96 Stat. 590, 591, provided that, applicable to payments of interest, dividends, and patronage divi-

¹ Editorially supplied. Subtitle J added by Pub. L. 102-486 without corresponding amendment of title analysis.

dends paid or credited after June 30, 1983, subtitle C heading is amended to read “Employment taxes and collection of income tax at source”. Section 102(a), (b) of Pub. L. 98-67, title I, Aug. 5, 1983, 97 Stat. 369, repealed subtitle A (§§ 301-308) of title III of Pub. L. 97-248 as of the close of June 30, 1983, and provided that the Internal Revenue Code of 1954 [now 1986] [this title] shall be applied and administered (subject to certain exceptions) as if such subtitle A (and the amendments made by such subtitle A) had not been enacted.

1981—Pub. L. 97-119, title I, § 103(c)(2), Dec. 29, 1981, 95 Stat. 1638, added subtitle I heading “Trust Fund Code”.

1976—Pub. L. 94-455, title XIX, § 1907(b)(2), Oct. 4, 1976, 90 Stat. 1836, substituted in subtitle G heading “The Joint Committee on Taxation” for “The Joint Committee on Internal Revenue Taxation”.

1974—Pub. L. 93-443, title IV, § 408(a), Oct. 15, 1974, 88 Stat. 1297, added subtitle H heading “Financing of Presidential election campaigns”.

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Subtitle A—Income Taxes

Chapter	
1.	Normal taxes and surtaxes.
2.	Tax on self-employment income.
3.	Withholding of tax on nonresident aliens and foreign corporations.
[4, 5.	Repealed.]